



General Assembly

February Session, 2010

Raised Bill No. 5478

LCO No. 2023

02023____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR MOTOR VEHICLES LEASED BY DISABLED PERSONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to assessment years commencing on or after October 1, 2009*):

4 The legislative body of any municipality may, by ordinance, exempt
5 from personal property taxation (1) any ambulance-type motor vehicle
6 which is used exclusively for the purpose of transporting any
7 medically incapacitated individual, except any such vehicle used to
8 transport any such individual for profit, (2) any property owned by a
9 nonprofit ambulance company, and (3) any motor vehicle owned or
10 leased by a person with disabilities, or owned or leased by the parent
11 or guardian of such person, which vehicle is equipped for purposes of
12 adapting its use to the disability of such person, provided the
13 legislative body of the municipality adopts a definition of such vehicle.

14 Sec. 2. Section 12-81h of the general statutes is repealed and the
15 following is substituted in lieu thereof (*Effective from passage and*

16 *applicable to assessment years commencing on or after October 1, 2009*);

17 Any municipality, upon approval by its legislative body, may allow
18 an exemption from property tax to be determined as a uniform
19 percentage of the assessed value of any one motor vehicle owned or
20 leased by any veteran with a condition of disability enabling such
21 veteran to qualify for the exemption from property tax currently
22 allowed under subdivision (20) or subdivision (21) of section 12-81,
23 provided such motor vehicle must be specially equipped for purposes
24 of adapting its use to the disability of such veteran.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2009</i>	12-81c
Sec. 2	<i>from passage and applicable to assessment years commencing on or after October 1, 2009</i>	12-81h

Statement of Purpose:

To allow a property tax exemption for motor vehicles leased by persons with disabilities.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]